

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

GENERAL ADJUSTMENT IN ELECTRIC)	
AND GAS RATES OF LOUISVILLE)	CASE NO. 8616
GAS AND ELECTRIC COMPANY)	

O R D E R

IT IS ORDERED that Louisville Gas and Electric Company shall file an original and 12 copies of the following information with the Commission by October 6, 1982. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to insure that it is legible. When an item is needed for both the electric department and the gas department, provide this information on separate schedules. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case will be dismissed.

1. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a separate basis for the electric department and the gas department. Show the balance in each control and all underlying subaccounts per company books.

3. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year.

4. List each general office account (asset, reserve, and expense accounts) for the electric department and the gas department covering the twelve months of the test year. If any amounts were allocated show a calculation of the factor used to allocate each amount.

5. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year for the electric department and the gas department:

- a. Plant in service (Account 101)
- b. Plant purchased or sold (Account 102)
- c. Property held for future use (Account 105)
- d. Construction work in progress (Account 107)
- e. Completed construction not classified (Account 106)
- f. Depreciation reserve (Account 108)
- g. Plant acquisition adjustment (Account 114)
- h. Amortization of utility plant acquisition adjustment (Account 115)
- i. Materials and supplies (include all accounts and subaccounts)
- j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate.)
- k. Unamortized investment credit - Pre-Revenue Act of 1971.
- l. Unamortized investment credit - Revenue Act of 1971
- m. Accumulated deferred income taxes
- n. A summary of customer deposits as shown in Format 5n to this request.
- o. Computation and development of minimum cash requirements
- p. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)

q. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)

r. Short-term borrowings

s. Interest on short-term borrowings (expense)

6. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company.

7. Provide the following information for each item of electric property and gas property held for future use at the end of the test year:

a. Description of property

b. Location

c. Date purchased

d. Cost

e. Estimated date to be placed in service

f. Brief description of intended use

g. Current status of each project

8. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount and each gas plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 8.

9. Provide the journal entries relating to the purchase of electric utility plant and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule

showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

10. The detailed workpapers showing calculations supporting all accounting, pro forma, end of period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

11. For each the electric department and the gas department, a schedule showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 8.

12. a. For each the electric department and the gas department, a schedule showing a comparison of the balance in the operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 8.

b. For each the electric department and the gas department, a schedule in comparative form showing the operating expense account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (Electric - FERC Form No. 1, pages 320-323; Gas - FERC Form No. 2, pages 320-325). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the five calendar years preceding the test year in the format as shown in Format 12c to this request. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the five preceding years.

13. The following tax data for the test year for each the electric department and the gas department.

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized

(ii) Investment credit amortized -
Pre-Revenue Act of 1971

iii) Investment credit amortized -
Revenue Act of 1971

- (6) Provide the information in 13a (1) through 13a (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in Format 13a (7) and a calculation of the book Federal and State income tax expense for the test year using book taxable income as the starting point
- (8) A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules
- (9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees

b. An analysis of other operating taxes in the format as shown in attached Format 13b, Schedule 1 for the electric department and 13b, Schedule 2 for the gas department.

14. A schedule of electric department net income per 1,000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 14 attached.

15. A schedule of gas department net income per MCF sold per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 15 attached.

16. The comparative operating statistics for the electric department as shown in Format 16 attached.

17. The comparative operating statistics for the gas department as shown in Format 17 attached.

18. A schedule of average electric plant in service per 1,000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 18 attached.

19. A schedule of average gas plant in service per MCF sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided in the format as shown in Format 19 to this request.

20. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 20 attached.

21. A statement of gas plant in service per company books for the test year. This data should be presented in the format as shown in Format 21 to this request.

22. For each the electric department and the gas department provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 22a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 22b and

further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 22b attached.

c. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 22c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no, etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 22c attached.

23. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 23, and all working papers supporting the analysis. At minimum, the working papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

24. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the

amount of the expenditure, the recipient of the contribution and the specific account charged. If amounts are allocated to the electric department and the gas department, show a calculation of the factor used to allocate each amount.

25. a. For each the electric department and the gas department, provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

b. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

- (1) Name of subsidiary or joint venture
- (2) Date of initial investment
- (3) Amount and type of investment made for each of the 2 years included in this report.
- (4) Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.
- (5) Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the 2 year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

- (6) Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

26. a. A schedule showing by month the dollar amount of fuel purchased from affiliated and nonaffiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchased each month from affiliated suppliers for the test year.

c. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all workpapers). Also include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

27. For each the electric department and the gas department, provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company:

- a. Reserve account balance at the beginning of the year
- b. Charges to reserve account (accounts charged off)
- c. Credits to reserve account
- d. Current year provision
- e. Reserve account balance at the end of the year
- f. Percent of provision to total revenue

28. Provide a detailed analysis of the retained earnings account for the test period and the 12 month period immediately preceding the test period.

29. a. A listing of non-utility property and property taxes and account where amount are recorded.

b. A Schedule for all non-utility property giving a description, the date purchased and the cost.

30. Rates of return in Format 30 attached.

31. Employee data in Format 31 attached.

32. The studies for the test year including all applicable work papers which are the basis of common plant allocations and expenses account allocations.

33. A list of generation units completed or under construction during the test year. This list should include the capacity, actual cost at test year end and/or estimated total cost, type of fuel to be utilized, and the in service or estimated completion date for each unit.

34. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the numbers of BTU's obtained from each type of fuel, and the KWH generated by each type of fuel.

35. Alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:

a. Present forecasts as anticipated by the Company.

b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e., natural gas, fuel oil, solar power, etc.) actual and projected.

c. If a current 10 year forecast is not available, provide the most recent forecast and state the reason a 10 year forecast is not available.

36. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used and explain in detail.

37. Provide an annualization of the operation of any generating units declared commercial during the test year using the Company's estimate of the annual cost of operation of these units.

38. a. A schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which the applicant seeks to change, shown in comparative form.

b. A detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. A schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. A schedule setting forth the effect upon average consumer bills.

e. A statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. A schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which explains in detail

the methodology or bases used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

g. A schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, KWH charge, MCF charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or bases used to allocate the increase or decrease.

h. A statement showing by cross-outs and italicized inserts all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. Copy of current tariff may be used. Item 38 should be provided where not previously included in the record.

39. Provide monthly data for the test year and annual data for the 5 calendar years preceding the test year regarding MCF, total cost and unit cost per MCF for the following gas supply items:

- Gas purchased
- Refunds from supplier
- Gas used by electric department
- Gas available for gas department
- Losses
 - gas withdrawn from storage
- Gas delivered to storage
- Other gas supply expenses
- Deliveries to customers

40. Provide monthly data for the test year for each rate schedule and total gas department regarding MCF sold, total PGA revenue and PGA revenue per MCF showing separately the revenues from PGA charges corresponding to Base Supplier Rate, refund factors, and total PGA adjustment.

41. Capital structure at the end of each of the periods as shown in Format 41.

42. a. Provide a list of all outstanding issues of long term debt as of end of the latest calendar year and the end of the test period together with the related information as shown in Format 42a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 42a, Schedule 2 the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of format 42 a, Schedule 2.

b. Provide an analysis of end of period short term debt and a calculation of the average and end of period cost rates as shown in Format 42b.

43. Provide a list of all outstanding issues of preferred stock as of end of the latest calendar year and the end of the test period as shown in Format 43. A separate schedule is to be provided for each time period. Report in Column (h) of Format 43, Schedule 2, the actual dollar amount of preferred stock cost accrued and/or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (h) of Format 43, Schedule 2.

44. a. Provide a listing of all issues of common stock in the primary market during the most recent 10 year period as shown in Format 44a.

b. Provide the common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 44b.

c. Provide monthly market price figures for common stock for each month during the most recent 5 year period and for the months through the date the application is filed as shown in Format 44c. Provide a listing of all stock splits by date and type.

45. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 45.

46. A listing of present or proposed research efforts dealing with the pricing of electricity and gas and the current status of such efforts.

47. For the test year submit the following data:

a. Coincident peak demand for each rate schedule at the time of the summer and winter peaks.

b. KWH sales and number of bills for each residential rate schedule during the months of the winter peaks.

c. System peak demand for summer and winter seasons.

d. Non-coincident and class peak demands for each rate schedule for the summer and winter seasons.

48. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 5 calendar years. Include the percentage annual increase and the effective date of each increase.

49. Provide an analysis of the Company's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and the company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1979.

d. Total expenditures of each organization during 1980 including the basic nature of costs incurred by the organization.

e. Details of expected benefits to the company.

Done at Frankfort, Kentucky, this 16th day of September, 1982.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:

Secretary

Louisville Gas and Electric Company

Case No. 8616

SUMMARY OF CUSTOMER DEPOSITS

12 Months Ended

<u>Line No.</u>	<u>Month (a)</u>	<u>Receipts (b)</u>	<u>Refunds (c)</u>	<u>Balance (d)</u>
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 \div 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) \div L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			

Test Year	Prior Year	Increase (Decrease)
1960	1959	100
1961	1960	100
1962	1961	100
1963	1962	100
1964	1963	100
1965	1964	100
1966	1965	100
1967	1966	100
1968	1967	100
1969	1968	100
1970	1969	100
1971	1970	100
1972	1971	100
1973	1972	100
1974	1973	100
1975	1974	100
1976	1975	100
1977	1976	100
1978	1977	100
1979	1978	100
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2062	2061	100
2063	2062	100
2064	2063	100
2065	2064	100
2066	2065	100
2067	2066	100
2068	2067	100
2069	2068	100
2070	2069	100
2071	2070	100
2072		

Louisville Gas and Electric Company

Case No. 8616

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1977 Through 1981
And the 12-Month Period Ending

(000's)

Line No.	Item (a)	12 Months Ended											
		Calendar Years Prior to Test Year										Test Year	
		5th		4th		3rd		2nd		1st			
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		

1. Wages charged to expense:
2. Power production expense
3. Transmission expenses
4. Distribution expenses
5. Customer accounts expense
6. Sales expenses
7. Administrative and general expenses:
 - (a) Administrative and general salaries
 - (b) Office supplies and expense
 - (c) Administrative expense transferred-cr.
 - (d) Outside services employed
 - (e) Property insurance
 - (f) Injuries and damages

Louisville Gas and Electric Company

Case No. 8616

12 Months Ended									
Calendar Years Prior to Test Year									Test Year
5th	4th	3rd	2nd	1st					
Amount %	Amount %	Amount %	Amount %	Amount %	Amount %	Amount %	Amount %	Amount %	Amount %
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)

7. Administrative and general expenses (continued):

- (g) Employee pensions & benefits
- (h) Franchise requirements
- (i) Regulatory Commission expense
- (j) Duplicate charges-cr.
- (k) Miscellaneous general expense
- (l) Rents
- (m) Maintenance of general plant

8. Total administrative & general expenses L7(a) through L7(m)

9. Total Salaries and wages charged expense (L2 through L6 + L8)

0. Wages capitalized

1. Total of salaries and wages

2. Ratio of salaries and wages charged expense to total wages (L9 ÷ L11)

3. Ratio of salaries and wages capitalized to total wages (L10 + L11)

OTR: Show percent increase of each year over the prior year in Columns (c). (a) (s) (t) (u) (v) (w) (x) (y) (z)

Louisville Gas and Electric Company

Case No. 8616

RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME

12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating	
				Electric Department (d)	Gas Department
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred- depreciation				
5.	C. Federal income tax deferred- Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on Lines 3 through 7 above.

(2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Louisville Gas and Electric Company

Case No. 8616

ANALYSIS OF OTHER OPERATING TAXES - Electric

12 Months Ended

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amount Accrued (e)	Amount Paid (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (employers Portion)					
	(e) Other Taxes					
2.	Total Kentucky Retail (L 1 (a) through L 1 (e))					
3.	Other Jurisdictions					
	Total per Books (L 2 and L 3)					
1/	Explain items in this column.					

Louisville Gas and Electric Company

Case No. 8616

ANALYSIS OF OTHER OPERATING TAXES - GAS

12 months Ended

(000's)

Line No.	Item (a)	Charged Expense (a)	Charged to Construction (c)	Charged to Other Accounts (d)	Amount Accrued (e)	Amount Paid (f)
1.	Gas Department					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employers Portion)					
	(e) Other taxes					
2.	Total Gas Department (L 1(a) through L 1 (e))					
3.	Electric Department					

Total per books (L 2 and L 3)

1/ Explain items in this column.

Louisville Gas and Electric Company

Format 1
Sheet 1 2

Case No. 8616

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L15 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Nonutility operating income						
25.	Equity in earnings of Subsidiary Company						
26.	Interest and dividend income						
27.	Allowance for funds used during construction						
28.	Miscellaneous nonoperating income						
29.	Gain on Disposition of Property						
30.	Total other income						
31.	Other income deductions:						
32.	Loss on Disposition of Property						
33.	Miscellaneous income deductions						
34.	Taxes applicable to other income and deductions:						
35.	Income taxes and investment tax credits						
36.	Taxes other than income taxes						
37.	Total taxes on other income and deductions						
38.	Net other income and deductions						

Louisville Gas and Electric Company

Case No. 8616

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					
		Calendar Years					Test Year (g)
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
39.	<u>Interest Charges</u>						
40.	Interest on long-term debt						
41.	Amortization of debt discount and expense						
42.	Amortization of premium on debt - credit						
43.	Other interest expense						
44.	Total interest charges						
45.	Net income						
46.	1000 KWH sold						

Louisville Gas and Electric Company

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Sheet 1 of 1

Case Number 8616

NET INCOME PER MCF SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended						Test Year (g)
		Calendar Years						
		Prior to Test Year						
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)		
1.	<u>Operating Income</u>							
2.	Operating revenues							
3.	<u>Operating Income Deductions</u>							
4.	Operation and maintenance expenses:							
5.	Purchased Gas							
6.	Other gas supply expenses							
7.	Underground storage							
8.	Transmission expenses							
9.	Distribution expenses							
10.	Customer accounts expense							
11.	Sales expense							
12.	Administrative and general expense							
13.	Total (L5 through L12)							
14.	Depreciation expenses							
15.	Amortization of utility plant acquisition adjustment							
16.	Taxes other than income taxes							
17.	Income taxes - Federal							
18.	Income taxes - other							
19.	Provision for deferred income taxes							
20.	Investment tax credit adjustment - net							
21.	Total utility operating expenses							
22.	Net utility operating income							
23.	<u>Other Income and Deductions</u>							
24.	Other income:							
25.	Nonutility Operating Income							
26.	Equity in Earnings of Subsidiary Company							
27.	Interest and Dividend Income							
28.	Allowance for funds used during construction							
29.	Miscellaneous nonoperating income							
30.	Gain on Disposition of Property							
31.	Total other income							
32.	Other income deductions:							
33.	Loss on Disposition of Property							
34.	Miscellaneous income deductions							
35.	Taxes applicable to other income and deductions:							
36.	Income taxes and investment tax credits							
37.	Taxes other than income taxes							
38.	Total taxes on other income and deductions							
39.	Net other income and deductions							

Louisville Gas and Electric Company

Case Number 8616

NET INCOME PER MCF SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
40.	<u>Interest Charges</u>						
41.	Interest on long-term debt						
42.	Amortization of debt discount and expense						
43.	Amortization of Premium on Debt-Credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF Sold						

Louisville Gas and Electric Company

Case No. 8616

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 1977 Through 1981
and the 12-Month Period Ended

(Total Company)

12 Months Ended													
		Calendar Years Prior to Test Year										Test Year	
Line No.	Item (a)	5th	4th		3rd		2nd		1st				
		$\frac{\text{Cost}}{\text{Inc.}}$ (b) (c)	$\frac{\text{Cost}}{\text{Inc.}}$ (d) (e)	$\frac{\text{Cost}}{\text{Inc.}}$ (f) (g)	$\frac{\text{Cost}}{\text{Inc.}}$ (h) (i)	$\frac{\text{Cost}}{\text{Inc.}}$ (j) (k)	$\frac{\text{Cost}}{\text{Inc.}}$ (l) (m)						

Fuel Costs:

1. Coal - cost per ton
2. Oil - cost per gallon
3. Gas - cost per MCF

Cost Per Million BTU:

4. Coal
5. Oil
6. Gas

Cost Per 1000 KWH Sold:

7. Coal
8. Oil
9. Gas

Wages and Salaries - Charged Expense:

10. Per average employee

Depreciation Expense:

11. Per \$100 of average gross plant in service

Case No. 8616

Line No.	Item (a)	12 Months Ended									
		Calendar Years Prior to Test Year									
		5th	4th	3rd	2nd	1st	Test Year				
		<u>Cost</u>	<u>Inc.</u>	<u>Cost</u>	<u>Inc.</u>	<u>Cost</u>	<u>Inc.</u>	<u>Cost</u>	<u>Inc.</u>	<u>Cost</u>	<u>Inc.</u>
		(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)

17. Purchased Power:
18. Per 1000 KWH Purchased

19. Rents:
20. Per \$100 of average gross
plant in service

21. Property Taxes:
22. Per average \$100 of average gross (net)
plant in service

23. Payroll Taxes:
24. Per average number of employees
whose salary is charged to expense
25. Per average salary of employees
whose salary is charged to expense
26. Per 1000 KWH sold

27. Interest Expense:
28. Per \$100 of average debt outstanding
29. Per \$100 of average plant investment
30. Per \$100 KWH sold

Louisville Gas and Electric Company
Case Number 8616

COMPARATIVE OPERATING STATISTICS
For the Calendar Years 1977 Through 1981
and the 12-Month Period Ended

Line No. Item (a)

1. Cost Per MCF of Purchased Gas
2. Cost of Propane Gas Per MCF Equivalent for Peak Shaving
3. Cost Per MCF of Gas Sold
4. Maintenance Cost Per Transmission Mile
5. Maintenance Cost Per Distribution Mile
6. Sales Promotion Expense Per Customer
7. Administrative and General Expense Per Customer
8. Wages and Salaries - Charged Expense: Per Average Employee
9. Depreciation Expense: Per \$100 of Average Gross Depreciable Plant in Service
10. Rents: Per \$100 of Average Gross Plant in Service
11. Property Taxes: Per \$100 of Average Net Plant in Service
12. Payroll Taxes: Per Average Number of Employees Whose Salary is Charged to Expense
13. Per Average Salary of Employees Whose Salary is Charged to Expense
14. Interest Expense: Per \$100 of Average Debt Outstanding
15. Per \$100 of Average Plant Investment
16. Per MCF Sold

12 Months Ended											
Calendar Years Prior to Test Year											Test Year
5th	4th	3rd	2nd	1st							
X	X	X	X	X	X	X	X	X	X	X	X
Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.
(b)	(c)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)

Louisville Gas and Electric Company

Case No. 8616

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD

For the Calendar Year 1977 Through 1981 and the Test Year Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Month Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
	<u>Intangible Plant</u>						
301	Organization						
	<u>Steam Production Plant</u>						
310	Land and land rights						
311	Structures and improvements						
312	Boiler plant equipment						
314	Turbogenerator units						
315	Accessory electric equipment						
316	Miscellaneous power plant equipment						
106	Completed construction - not classified						
	Total steam production plant						
	<u>Hydraulic Production Plant</u>						
330	Land and land rights						
331	Structures and improvements						
332	Reservoirs, dams and waterways						
333	Water wheels turbines and generators						
334	Accessory electric equipment						
335	Miscellaneous power plant equipment						
336	Roads, railroads and bridges						
106	Completed construction - not classified						
	Total hydraulic production plant						

Account
Number

Title of Accounts
(a)

12 Month Ended					
Calendar Years Prior to Test Year					Test
5th	4th	3rd	2nd	1st	Year
(b)	(c)	(d)	(e)	(f)	(g)

Other Production Plant

340 Land and land rights
341 Structures and improvements
342 Fuel holders, producers and accessories
343 Prime movers
344 Generators
345 Accessory electric equipment
346 Miscellaneous power plant equipment
106 Completed construction - not classified
Total other production plant
Total production plant

Transmission Plant

350 Land and land rights
352 Structures and improvements
353 Station equipment
354 Towers and fixtures
355 Poles and fixtures
356 Overhead conductors and devices
357 Underground conduit
358 Underground conductors and devices
359 Roads and trails
106 Completed construction - not classified
Total transmission plant

Distribution Plant

360 Land and land rights
361 Structures and improvements
362 Station equipment
364 Poles, towers and fixtures
365 Overhead conductors and devices
366 Underground conduit
367 Underground conductors and devices
368 Line transformers
369 Services
Meters
Installations on customers' premises
Leased property on customers' premises
Street lighting and signal systems
Completed construction - not classified
Total distribution plant

Unit
Number

Title of Accounts
(a)

12 Month Ended					
5th	4th	3rd	2nd	1st	Test
(b)	(c)	(d)	(e)	(f)	(g)

General Plant

389	Land and land rights
390	Structures and improvements
391	Office furniture and equipment
392	Transportation equipment
393	Stores equipment
394	Tools, shop and garage equipment
395	Laboratory equipment
396	Power operated equipment
397	Communication equipment
398	Miscellaneous equipment
399	Other tangible property
106	Completed construction - not classified
	Total general plant

100.1 Total electric plant in service

1000 KWH Sold

Case No. 8616

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Months Ended

Accounts		12 Month Ended						
Number	Title of Accounts	Calendar Years Prior to Test Year					Year	
	(a)	5th	4th	3rd	2nd	1st		
		(b)	(c)	(d)	(e)	(f)	(g)	
1. INTANGIBLE PLANT								
301	Organization							
302	Franchises and consents							
303	Miscellaneous Intangible Plant							
	Total Intangible Plant							
2. PRODUCTION PLANT								
Natural Gas Production and Gathering Plant								
325.1	Producing lands							
325.2	Producing leaseholds							
325.3	Gas rights							
325.4	Rights-of-way							
325.5	Other land and land rights							
326	Gas well structures							
327	Field compressor station structures							
328	Field meas. and reg. sta. structures							
329	Other structures							
330	Producing gas wells-well construction							
331	Producing gas wells-well equipment							
332	Field lines							
333	Field compressor station equipment							
334	Field meas. and reg. sta. equipment							
335	Drilling and cleaning equipment							
336	Purification equipment							
337	Other equipment							
338	Unsuccessful Exploration & Devel. Costs							
106	Completed Construction - not classified							
	Total Production and Gathering Plant							
	Total Natural Gas Production Plant							

Louisville Gas and Electric Company

Case No. 8616

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Sheet 2 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Months Ended

Accounts Number	Title of Accounts (a)	12 Months Ended						Test Year (g)
		Calendar Years Prior to Test Year						
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)		
3. MANUFACTURED GAS PRODUCTION PLANT								
304	Land and Land Rights							
305	Structures and Improvements							
311	Liquidified Petroleum Gas Equipment							
106	Completed Construction - not classified							
	Total Manufactured Gas Production Plant							
	Total Production Plant							
4. NATURAL GAS STORAGE AND PROCESSING PLANT								
	Underground Storage Plant							
350.1	Land							
350.2	Rights-of-way							
351	Structures and improvements							
352	Wells							
352.1	Storage leaseholds and rights							
352.2	Reservoirs							
352.3	Non-recoverable natural gas							
353	Lines							
354	Compressor station equipment							
355	Measuring and reg. equipment							
356	Purification equipment							
357	Other equipment							
106	Completed Construction - not classified							
	Total Underground Storage Plant							
5. TRANSMISSION PLANT								
365.1	Land and land rights							
365.2	Rights-of-way							
366	Structures and improvements							

Louisville Gas & Electric Company
Case No. 8616

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 through 1981 and the 12 Months Ended
12 Months Ended

Accounts Number	Title of Accounts (a)	Calendar Years Prior to Test Year					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
367	Mains						
368	Compressor station equipment						
369	Measuring and reg. sta. equipment						
370	Communication equipment						
371	Other equipment						
106	Completed construction - not classified						
	Total Transmission Plant						
	6. DISTRIBUTION PLANT						
374	Land and land rights						
375	Structures and improvements						
376	Mains						
377	Compressor station equipment						
378	Meas. and reg. sta. equip.--General						
379	Meas. and reg. sta. equip.--City gate						
380	Services						
381	Meters						
382	Meter installations						
383	House regulators						
384	House reg. installations						
385	Industrial meas. and reg. sta. equipment						
386	Other prop. on customers' premises						
387	Other equipment						
106	Completed Construction - not classified						
	Total Distribution Plant						
	7. GENERAL PLANT						
389	Land and land rights						
390	Structures and improvements						

Louisville Gas and Electric Company

Case No. 8616

Format 19
Sheet 4 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Months Ended

Accounts Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
391	Office furniture and equipment						
392	Transportation equipment						
393	Stores equipment						
394	Tools, shop and garage equipment						
395	Laboratory equipment						
396	Power operated equipment						
397	Communications equipment						
398	Miscellaneous equipment						
	Subtotal						
399	Other tangible property						
106	Completed Construction - not classified						
	Total general plant						
	Total (Accounts 101 and 106)						
	Total Gas Plant in service						

Louisville Gas and Electric Company

Case No. 8616

STATEMENT OF ELECTRIC PLANT IN SERVICE
12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
301	<u>Intangible Plant</u> Organization					
	<u>Steam Production Plant</u>					
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam production plant					
	<u>Hydraulic Production Plant</u>					
330	Land and land rights					
331	Structures and improvements					
332	Reservoirs, dams and waterways					
333	Water wheels turbines and generators					
334	Accessory electric equipment					
335	Miscellaneous power plant equipment					
336	Roads, railroads and bridges					
106	Completed construction - not classified					
	Total hydraulic production plant					

Account
Number

Title of Accounts

Beginning
Balance
(b)

Additions
(c)

Retirements
(d)

Transfers
(e)

Ending
Balance
(f)

340 Other Production Plant
341 Land and land rights
342 Structures and improvements
343 Fuel holders, producers and accessories
344 Prime movers
345 Generators
346 Accessory electric equipment
106 Miscellaneous power plant equipment
Completed construction - not classified
Total other production plant

Total production plant

350 Transmission Plant
352 Land and land rights
353 Structures and improvements
354 Station equipment
355 Towers and fixtures
356 Poles and fixtures
357 Overhead conductors and devices
358 Underground conduit
359 Underground conductors and devices
106 Roads and trails
Completed construction - not classified
Total transmission plant

Distribution Plant

360 Land and land rights
361 Structures and improvements
362 Station equipment
364 Poles, towers and fixtures
365 Overhead conductors and devices
366 Underground conduit
367 Underground conductors and devices
368 Line transformers
Services
Meters
371 Installations on customers' premises
372 Leased property on customers' premises
373 Street lighting and signal systems
106 Completed construction - not classified
Total distribution plant

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					

STATEMENT OF GAS PLANT IN SERVICE
12 Months Ended

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
1. INTANGIBLE PLANT						
301	Organization					
302	Franchises and consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
2. PRODUCTION PLANT						
	Natural Gas Production and Gathering Plant					
325.1	Producing lands					
325.2	Producing leaseholds					
325.3	Gas rights					
325.4	Rights-of-way					
325.5	Other land and land rights					
326	Gas well structures					
327	Field compressor station structures					
328	Field meas. and reg. sta. structures					
329	Other structures					
330	Producing gas well-well construction					
331	Producing gas wells-well equipment					
332	Field lines					
333	Field compressor station equipment					
334	Field meas. and reg. sta. equipment					
335	Drilling and cleaning equipment					
336	Purification equipment					
337	Other equipment					
338	Unsuccessful Exploration & Devel. Costs					
106	Completed Construction - not classified					
	Total Production and Gathering Plant					
	Total Natural Gas Production Plant					

Louisville Gas and Electric Company

Case No. 8616

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

<u>Accounts Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
3. MANUFACTURED GAS PRODUCTION PLANT						
304	Land and Land Rights					
305	Structures and Improvements					
311	Liquidified Petroleum Gas Equipment					
106	Completed Construction - not classified					
	Total Manufactured Gas Production Plant					
	Total Production Plant					
4. NATURAL GAS STORAGE AND PROCESSING PLANT						
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-way					
351	Structures and improvements					
352	Wells					
352.1	Storage leaseholds and rights					
352.2	Reservoirs					
352.3	Non-recoverable natural gas					
353	Lines					
354	Compressor station equipment					
355	Measuring and reg. equipment					
356	Purification equipment					
357	Other equipment					
106	Completed Construction - not classified					
	Total Underground Storage Plant					
5. TRANSMISSION PLANT						
35.1	Land and land rights					
365.2	Rights-of-way					
366	Structures and improvements					

Louisville Gas and Electric Company

Case No. 8616

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
367	Mains					
368	Compressor station equipment					
369	Measuring and reg. sta. equipment					
370	Communication equipment					
371	Other equipment					
106	Completed construction - not classified					
	Total Transmission Plant					
374	6. DISTRIBUTION PLANT					
375	Land and land rights					
376	Structures and improvements					
377	Mains					
378	Compressor station equipment					
379	Meas. and reg. sta. equip.--General					
380	Meas. and reg. sta. equip.--City gate					
381	Services					
382	Meters					
383	Meter installations					
384	House regulators					
385	House reg. installations					
386	Industrial meas. and reg. sta. equipment					
387	Other prop. on customers' premises					
106	Other equipment					
	Completed Construction - not classified					
	Total Distribution Plant					
389	7. GENERAL PLANT					
390	Land and land rights					
	Structures and improvements					

Louisville Gas and Electric Company

Case No. 8616

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Sheet 4 of 4

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communications equipment					
398	Miscellaneous equipment					
	Subtotal					
399	Other tangible property					
106	Completed Construction - not classified					
	Total general plant					
	Total (Accounts 101 and 106)					
	Total Gas Plant in service					

Louisville Gas and Electric Company

Case No. 8616

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Sales or</u> <u>Promotional</u> <u>Advertising</u> <u>(b)</u>	<u>Institutional</u> <u>Advertising</u> <u>(c)</u>	<u>Conservation</u> <u>Advertising</u> <u>(d)</u>	<u>Rate</u> <u>Case</u> <u>(e)</u>	<u>Other</u> <u>(f)</u>	<u>Total</u> <u>(g)</u>
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						

Louisville Gas and Electric Company

Case Number 8616

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky	

Louisville Gas and Electric Company

Case Number 8616

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Amount</u> <u>(b)</u>
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Louisville Gas and Electric Company

Case No. 8616

Professional Service Expenses

For the Twelve Months Ended

<u>Line No.</u>	<u>Item</u>	<u>Rate Case</u>	<u>Annual Audit</u>	<u>Other</u>	<u>Total</u>
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Louisville Gas and Electric Company

Case Number 8616

AVERAGE RATES OF RETURN

12 Months Ended

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Electric Department</u> (b)	<u>Gas Department</u> (c)	<u>Total Company</u> (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original Cost Common Equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

Louisville Gas and Electric Company

Case Number 8616

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SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES
PER EMPLOYEE

Calendar Years	Prior to	Production	Transmission	Distribution	Customer Accounts	Sales	Administrative and General	Construction	Total
		No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages
Test Year	(A)	(B) (C) (D)	(E) (F) (G)	(H) (I) (J)	(K) (L) (M)	(N) (O) (P)	(Q) (R) (S)	(T) (U) (V)	(W) (X) (Y)
5th Year									
X Change									
4th Year									
X Change									
3rd Year									
X Change									
2nd Year									
X Change									
1st Year									
X Change									
Test Year									
X Change									

NOTE:

- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
- (2) Show percent increase (decrease) of each year over the prior year on lines designated above "X Change."
- (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Excess of Capital	10th Year Amount Ratio	9th Year Amount Ratio	8th Year Amount Ratio	7th Year Amount Ratio	6th Year Amount Ratio	5th Year Amount Ratio
1.	Long Term Debt						
2.	Short Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by type)						
6.	Total Capitalization						

Louisville Gas and Electric Company

Case No. 8616

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

[illegible]

Louisville Gas and Electric Company

Case No. 8616

Comparative Capital Structures (Excluding JDIC)

For the Periods as Shown

"000 Omitted"

Line No.	Excess of Capital	Latest Available Quarter	
		Amount	Ratio
1.	Long Term Debt		
2.	Short Term Debt		
3.	Preferred & Preference Stock		
4.	Common Equity		
5.	Other (Itemize by Type)		
6.	Total Capitalization	=====	=====

Instructions:

1. This schedule to be provided only by investor-owned electric.
2. Provide a calculation of the average test year data as shown in Schedule 2 of this format.
3. If the applicant is a member of an affiliated group, the above data is also to be provided for the parent company and the system consolidated.

Louisville Gas and Electric Company

Case No. 8616

Calculation of Average Test Period Capital Structure
12 Months Ended _____

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 ÷ 13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions:

If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

2. Include premium on class of stock.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (f) (j)
-------------	------------------------------	----------------------------	-------------------------------	------------------------------	-----------------------------------	---------------------------------	------------------------------------	---	---------------------------------	--

Total Long-Term Debt and
Annualized Cost

Annualized Cost Rate (Total
Col. (j) ÷ Total Col. (d))

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Insurance Cost
- 4 Standard and Poor's, Moody, etc.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (k)
-------------	------------------------------	----------------------------	-------------------------------	------------------------------	-----------------------------------	---------------------------------	------------------------------------	---	---------------------------------	--	---

Total Long Term Debt
and Annualized Cost

Annualized Cost Rate (Total
Col. (j) ÷ Total Col. (d))

Actual Long-Term Debt Cost
Rate (Total Col. k ÷ Total
Reported in Col. (c) Line 15
of Format 41, Schedule 2)

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.
- 5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

Louisville Gas and Electric Company

Case No. 8616

Long-Term Debt and Preferred Stock Cost Rates

<u>Annualized Cost Rate</u>	
<u>Long-Term Debt</u>	<u>Preferred Stock</u>
Parent Company:	
Test Year	
Latest calendar year	
System Consolidated:	
Test Year	
Latest calendar year	

Instructions:

1. This schedule is to be completed only by applicants that are members of an affiliated group.
2. Detailed workpapers showing calculation of the above cost rates are to be available on request.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Short-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Amortized Interest Cost Col. (d) x Col. (f) (g)
-------------	-----------------------------------	----------------------------	-------------------------------	------------------------------	------------------------------------	---	--

Total Short-Term Debt

Annual Cost Rate (Total Col. (g) ÷ Total Col. (d))

Actual Interest Paid or Accrued on Short Term
Debt during the Test Year (Report in Col. (g) of this schedule)

Average Short-Term Debt - Format 41, Schedule 2
Line 15 Col. (d) (Report in Col. (g) of this schedule)

Test Year Interest Cost Rate (Actual Interest ÷
Average Short-Term Debt) (Report in Col. (f) of this schedule)

Instructions:

- In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the Effective Interest Cost Rate in sufficient detail to show the steps of costs that cause the difference.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Outstanding Shares of Preferred Stock
For the Calendar Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized	
							Cost Col.(f) x Col.(g)	Convertibility Feature (h)

Total
Annualized Cost Rate (Total
Col.(g) + Total Col.(d))

Instruction:
1. Cooperatives are not required to provide this data.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Outstanding Shares of Preferred Stock
For the Test Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col.(f) x Col.(g) (g)	Actual Test Year Cost (h)	Convertible Features (i)
-------------	-----------------------------	----------------------------	-----------------------	------------------------------	-------------------------	------------------------------	--	------------------------------------	--------------------------------

Total

Annualized Cost Rate (Total
Col.(g) ÷ Total Col.(d))

Actual Test Year Cost Rate (Total
Col.(b) ÷ Total Reported in
Col.(e), Line 15 of Format 41,
Schedule 2)

Instruction:

1. Cooperatives are not required to provide this data.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Common Stock Issues

For the 10 Year Period Ended _____

<u>Issue Announcement</u>	<u>DATE OF Registration</u>	<u>Number of shares Issued</u>	<u>Price Per Share to Public</u>	<u>Price Per Share (Net to Company)</u>	<u>Book Value per Share At Date of Issue</u>	<u>Selling Exps. As % of Gross Issue Amount</u>	<u>Net Proceeds to Company</u>

Instruction:

1. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

Louisville Gas and Electric Company

Case No. 8616Quarterly and Annual Common Stock Information
For the Periods as Shown

<u>Period</u>	<u>Average No. of Shares Outstanding</u>	<u>Book Value</u>	<u>Earnings per Share</u>	<u>Dividend Rate Per Share</u>	<u>Return on Average Common Equity</u>
---------------	--	-----------------------	-----------------------------------	--	--

5th Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

4th Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

3rd Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

2nd Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

1st Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

Best Available Quarter

Instructions:

1. Report annual returns only.
2. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

Louisville Gas and Electric Company

Case No. 8616

Common Stock - Market Price Information

Item

<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
----------------	-----------------	--------------	--------------	------------	-------------	-------------	---------------	------------------	----------------	-----------------	-----------------

5th Year:
Monthly High
Monthly Low
Monthly Closing Price

4th Year:
Monthly High
Monthly Low
Monthly Closing Price

3rd Year:
Monthly High
Monthly Low
Monthly Closing Price

2nd Year:
Monthly High
Monthly Low
Monthly Closing Price

1st Year:
Monthly High
Monthly Low
Monthly Closing Price

Months to Date of Filing:
Monthly High
Monthly Low
Monthly Closing Price

Instructions:
1. Indicate all stock splits by date and type.

3. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

Louisville Gas and Electric Company

Case No. 8616

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

No.	Item	5th Calendar Year	4th Calendar Year	3rd Calendar Year	2nd Calendar Year	1st Calendar Year	Test Year
		Bond or	Bond or	Bond or	Bond or	Bond or	Bond or
		Mortg.	Mortg.	Mortg.	Mortg.	Mortg.	Mortg.
		Indenture	Indenture	Indenture	Indenture	Indenture	Indenture
		SEC Require- ment Method	SEC Require- ment Method	SEC Require- ment Method	SEC Require- ment Method	SEC Require- ment Method	SEC Require- ment Method
Net Income							
Additions:							
Itemize							

Total Additions
Deductions:
Itemize

Total Deductions

Income Available for
fixed charge coverage

Fixed Charges

Fixed Charge Coverage
Ratio

Louisville Gas and Electric Company

Case No. 8616

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown.

No.	Item	10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year	
		Method	Bond or Mortg. Indenture SEC Require- ment	Method	Bond or Mortg. Indenture SEC Require- ment	Method	Bond or Mortg. Indenture SEC Require- ment	Method	Bond or Mortg. Indenture SEC Require- ment	Method	Bond or Mortg. Indenture SEC Require- ment

Net Income
Additions:
Itemize

Total Additions
Deductions:
Itemize

Total Deductions

Income Available for
fixed charge coverage

Fixed Charges

Fixed Charge Coverage
Ratio